

AUDITOR'S REPORT

HARRIS COUNTY CLERK'S OFFICE **THREE MONTHS ENDED FEBRUARY 29, 2020**



June 5, 2020

Michael Post, C.P.A., M.B.A.
Harris County Auditor

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MICHAEL POST, C.P.A., M.B.A.
HARRIS COUNTY AUDITOR

June 5, 2020

Mr. Christopher G. Hollins
Harris County Clerk
201 Caroline, Suite 460
Houston, Texas 77002

RE: Monthly Collections Audit for the Three Months Ended February 29, 2020

Dear Mr. Hollins:

Although you were not the officeholder during the period subject to our procedures, we are addressing this Auditor's Report to you as the current officeholder.

The Harris County Auditor's Office - Compliance Audit Department performed procedures relative to the Harris County Clerk monthly collection reports for the three months ended February 29, 2020. As required by Local Government Code §115.002 (a) and (b), the Compliance Audit Department selectively examined the financial activity relative to the monthly collection reports.

The objectives of this engagement were to determine whether:

- The monthly collection reports were submitted timely and the amounts reported were properly deposited in the County's depository.
- The numerical sequencing of receipts was accounted for.
- Receipts were properly allocated in the County's Financial Records.

The work performed required our staff to exercise professional judgment in completing the engagement's objectives. As the engagement's scope did not include a detailed inspection of all expenses or collections, there is a risk that fraud, errors, or omissions were not detected during this engagement. The official therefore, retains the responsibility for the accuracy and completeness of their financial records and assets, and for ensuring sufficient controls are in place to detect and prevent fraud, errors, or omissions.

Results

In connection with the procedures performed, no reportable issues were noted.

Mr. Christopher G. Hollins
Harris County Clerk

We appreciate the time and attention provided by you and your staff during this engagement. If you have any questions, please contact me or Errika Perkins, Chief Assistant, 713-274-5673.

Sincerely,



Michael Post
County Auditor

cc: District Judges
County Judge Lina Hidalgo
Commissioners:
 R. Jack Cagle
 Rodney Ellis
 Adrian Garcia
 Steve Radack
Vince Ryan